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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

IN RE:	)	
	)	
DELPHI CORPORATION, <i>et al.</i> ,	)	CASE NO. 05-44481 (RDD)
	)	(Jointly Administered)
Debtors.	)	Chapter 11

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of Eikenberry & Associates, Inc. Response to Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order filed January 17, 2008 as Docket No. 12224 has been served upon the following counsel and parties of record (1) electronically through the Clerk's ECF system on the 17<sup>th</sup> day of January, 2008; (2) by electronic mailing on the 18<sup>th</sup> day of January, 2008; or (3) by first class United States Mail, postage prepaid, on the 18<sup>th</sup> day of January, 2008:

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